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FOUNDED 1866

September 22, 2009

By Hand and ECF

The Honorable Edward R. Korman
United States District Judge
Eastern District of New York
United States Courthouse
Room 918
225 Cadman Plaza East
Brooklyn, New York 11201

Re: Plumbers' & Pipefitters' Local #562 Supplemental Plan & Trust, et. al., v.
J.P. Morgan Acceptance Corporation I, et. al., 08-CV-1713 (ERK) (WDW)

Dear Judge Korman:

This firm represents Defendants J.P. Morgan Acceptance Corporation I, J.P. Morgan Securities Inc., David M. Duzyk, Louis Schioppo, Jr., Christine E. Cole, and Edwin F. McMichael (the "J.P. Morgan Defendants") in this federal securities law action. We write in response to the Public Employees' Retirement System of Mississippi's motion to consolidate this action with Public Employees' Retirement System of Mississippi v. Moody's Corp. et al., 09-CV-3209 (JFB) (ETB). Although the J.P. Morgan Defendants do not oppose the motion for consolidation, they reserve their right to object to consolidation for trial purposes prior to any trial in this matter.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "A. Robert Pietrzak".

A. Robert Pietrzak

cc: Samuel H. Rudman, Esq. (by e-mail)
David A. Rosenfeld, Esq. (by c-mail)
James A. Harrod, Esq. (by e-mail)
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